

(1) **Instructions for Credit Worksheet.**

- (a) The Credit Worksheet is to be utilized to calculate the available credit against the parent's gross income for qualified other children. The amount of any credit calculated on the Credit Worksheet shall be transferred to the appropriate line on the Child Support Worksheet.

- (b) Part I – Identification.

In Part I of the Credit Worksheet, enter the case specific information: name of mother and father (and/or non-parent caretaker where applicable), each parent designated as either PRP, ARP, or split (if split, both parents shall be designated as such), the docket number, court name, and TCSES case number (if applicable).

- (c) Part II – Calculation of Credit for Qualified Other Children.

1. A child is qualified for the credit available in this Part II if the parent is legally responsible for the child's support, the parent is actually supporting the child, the child is not subject to a pre-existing order of support, and the child is not before the tribunal to set, modify, or enforce support in the case immediately under consideration.

2. Line 1 – Gross Income. [Rule 1240-2-4-.04(3)]

Enter the monthly gross income of the parent seeking credit. Do not include child support payments received for the benefit of other children or benefits received from means-tested public assistance programs.

3. Line 2a – Self-employment Tax. [Rule 1240-2-4-.04(4)]

If appropriate, enter on Line 2a the amount of any self-employment tax paid by that parent.

4. Line 2b – Adjustment to Gross Income for Self-employment Tax.

Deduct the amount on Line 2a from gross income on Line 1 and enter the result on Line 2b.

5. Line 3 – Identify Qualified Other Children Living in The Home of The Parent Seeking The Credit. [Rule 1240-2-4-.04(6)]

In the spaces provided, enter the names and dates of birth of the qualified other children living more than fifty percent (50%) of the time in the home of the parent asserting the credit. Do not consider children for whom support is being calculated in the case for which credit is being considered, step-children, or other minors in the home that the parent has no legal obligation to support. If more space is needed, attach an additional sheet to this Worksheet.

6. Line 4 – Number of Qualified Other Children in the Parent's Home.

Enter on Line 4 of the Credit Worksheet the number of qualified other children from Line 3 living in the parent's home. If there are not any qualified other children living in the parent's home, skip to Line 7.

7. Line 5 – Calculate Theoretical Order.

- (i) Using the gross income of the parent from Line 1 (or Line 2b, if appropriate) and the number of qualified other children living in the parent's home from Line 4, find the amount of child support on the CS Schedule that the parent would pay for the qualified other children living in the parent's home if a theoretical order were issued for those children. Enter this amount on Line 5 of the Credit Worksheet.
- (ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 5 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

8. Line 6 – Calculate Credit Amount.

Multiply the theoretical order amount from Line 5 by seventy-five percent (75% or 0.75). Enter the result on Line 6 of the Credit Worksheet and on Line 1c of the Child Support Worksheet.

9. Line 7 – Identify Qualified Other Children Not Living in The Home of The Parent Seeking The Adjustment. [Rule 1240-2-4-.04(6)]

In the spaces provided, enter the names and dates of birth of the qualified other children not living in the parent's home. Do not consider children for whom support is being calculated in the case for which credit is being considered, children being supported pursuant to a pre-existing order, step-children or other minors for whom the parent has no legal obligation. If more space is needed, attach an additional sheet to this Worksheet.

10. Line 8 – Number of Qualified Other Children Not in the Parent's Home.

Enter on Line 8 the number of qualified other children from Line 7 who do not reside in the home of the parent asserting the credit. If none, skip to Pre-existing Orders in Part III.

11. Line 9 – Determine Actual Support.

Determine the dollar amount of documented monetary support actually provided by the parent to the caretaker, such as canceled checks or money orders, over the most recent twelve (12) month period, expressed as a monthly average. "In kind" remuneration such as food, clothing, diapers or formula is not acceptable for this credit. Documented monetary support can include evidence of payment of child support under a subsequent child support order. Determine the monthly average by dividing the annual amount of support provided by twelve (12). Enter the result on Line 9 of the Credit Worksheet.

12. Line 10 – Calculate Theoretical Order.

- (i) Using the income for this parent from Line 1 (or Line 2b, if applicable) and the number of qualified other children from Line 8, use the CS Schedule to find the amount of child support the parent would pay for the qualified other children not living in the parent's home if a theoretical order were issued for those children. Enter the amount on Line 10.

- (ii) If the amount of the theoretical order exceeds the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated, then the amount of the theoretical order entered on Line 10 shall be limited to the amount specified in 1240-2-4-.07(2)(g)1 for the number of children for whom support is being calculated.

13. Lines 11a and 11b – Calculate Maximum Amount.

- (i) Line 11a – Multiply the theoretical order amount from Step 10 by seventy-five percent (75% or 0.75) and enter the result on Line 11a.
- (ii) Line 11b – Compare the results from Line 9 and Line 11a and enter the lesser amount for the credit on Line 11b of the Credit Worksheet and on Line 1d of the Child Support Worksheet. Do not exceed the lesser of the actual support or seventy-five percent (75%) of the theoretical order.

(d) Part III – Pre-Existing Orders. [Rule 1240-2-4-.04(5)]

For each pre-existing order the parent is asserting for credit, enter the court name [example: Davidson County Circuit Court], the court docket number, the TCSES case number, the average dollar amount of the monthly obligation actually being paid, and the name and date of birth for each child supported under the order. Do not include amount of arrears payments. Credit is available for the average monthly amount actually paid up to the order amount for each order. Total the average monthly amounts paid and enter the result on the Child Support Worksheet, Part II, Line 1b.